

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:  
THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA  
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the  
Commonwealth, ERS, HTA and  
PBA.**

**REPLY OF THE COMMONWEALTH OF PUERTO RICO, THE EMPLOYEES  
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF  
PUERTO RICO, THE PUERTO RICO HIGHWAYS AND TRANSPORTATION  
AUTHORITY, AND THE PUERTO RICO PUBLIC BUILDINGS AUTHORITY TO THE  
RESPONSES [ECF NOS. 18098, 19177] FILED BY JULIO LUNA SANTIAGO TO THE  
THREE HUNDRED EIGHTIETH OMNIBUS OBJECTION (SUBSTANTIVE) TO  
EMPLOYEE CLAIMS ASSERTING LIABILITIES OWED BY ENTITIES THAT ARE  
NOT TITLE III DEBTORS**

**To the Honorable United States District Judge Laura Taylor Swain:**

The Commonwealth of Puerto Rico (the “Commonwealth”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Highways and Transportation Authority (“HTA”), and the Puerto Rico Public Buildings Authority

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA” and together with the Commonwealth, COFINA, HTA, and ERS, the “Debtors”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

(“PBA,” and together with the Commonwealth, HTA, and ERS, the “Debtors”), by and through the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the sole Title III representative of the Debtors pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),<sup>2</sup> file this reply (the “Reply”) to the two untitled responses, [ECF No. 18098] (the “First Luna Santiago Response”) and [ECF No. 19177] (the “Second Luna Santiago Response”, and together with the First Luna Santiago Response, the “Luna Santiago Responses”), filed by claimant Julio Luna Santiago (“Luna Santiago”) to the *Three Hundred Eightieth Omnibus Objection (Substantive) of the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, the Puerto Rico Highways and Transportation Authority, and the Puerto Rico Public Buildings Authority to Employee Claims Asserting Liabilities Owed by Entities that Are Not Title III Debtors* [ECF No. 17916] (the “Three Hundred Eightieth Omnibus Objection”). In support of this Reply, the Debtors respectfully represent as follows:

1. On August 20, 2021, the Debtors filed the Three Hundred Eightieth Omnibus Objection seeking to disallow claims asserting liabilities associated with allegedly unpaid wages or other employment benefits purportedly owed by entities that are not Title III debtors, each as listed on Exhibit A thereto (the “Claims to Be Disallowed”). Each of the Claims to Be Disallowed fail to comply with the applicable rules, however, because they do not provide a basis for asserting a claim against the Commonwealth or any other Title III Debtor for liabilities purportedly owed by entities that are not Title III debtors.

2. Any party who disputed the Three Hundred Eightieth Omnibus Objection was required to file a response by 4:00 p.m. (Atlantic Standard Time) on September 20, 2021 in

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<sup>2</sup> PROMESA is codified at 48 U.S.C. §§ 2101-2241.

accordance with the Court-approved notice attached to the Three Hundred Eightieth Omnibus Objection as Exhibit C, which was served in English and Spanish on the individual creditors subject to the Omnibus Objections, the U.S. Trustee, and the Master Service List (as defined in the *Fifteenth Amended Notice, Case Management and Administrative Procedures* [ECF No. 17127-1]). *See Certificate of Service* [ECF No. 17989].

3. On May 29, 2019, Luna Santiago filed a proof of claim against the Commonwealth, which was logged by Prime Clerk as Proof of Claim No. 169013 (the “Luna Santiago Claim”). The Luna Santiago Claim asserts liabilities associated with allegedly accrued, but unpaid, wages purportedly owed by the Puerto Rico Sugar Corporation (the “Sugar Corporation”).

4. The First Luna Santiago Response, which is dated September 8, 2021, was filed on September 13, 2021 and docketed as ECF No. 18098 on September 14, 2021. Therein, Luna Santiago states he is “claiming what is owed to [him],” and provides a list of the various positions he purportedly held at the Sugar Corporation. First Luna Santiago Response at 1. The Second Luna Santiago Response was filed on November 9, 2021, and was docketed as ECF No. 19177 on November 12, 2021. Therein, Luna Santiago states that he disagrees with the objection and reiterates the information set forth in the Luna Santiago Claim and the Luna Santiago Response. Second Luna Santiago Response at 1-2. Further, the Luna Santiago Response also provides another list of positions Luna Santiago purportedly held at the Sugar Corporation. *Id.* at 2.

5. The Sugar Corporation, however, is not a Title III Debtor. Rather, the Sugar Corporation was a former government entity which has subsequently been dissolved and, accordingly, is no longer in existence. Neither the Luna Santiago Response nor the Luna Santiago Claim provides a basis for asserting a claim against the Commonwealth or any other Title III

Debtor in respect of allegedly accrued but unpaid wages purportedly owed by the Sugar Corporation.

6. Accordingly, because Luna Santiago has not provided a basis for asserting liabilities against the Debtors, the Debtors respectfully request the Claim be disallowed.

Dated: February 2, 2022  
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

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